

North Dakota Sales and Use Tax Statistical Report

Second Quarter 2004

Covering Sales Occurring in
April, May and June
and
Tax Collections Received in
April, May and June

		Percent Change in Taxable Sales & Purchases <u>From the Same Quarter in the Prior Year</u>		
	<u>Sales Quarter</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>
First Quarter:	January, February, March	-1.4%	-0.9%	+10.8%
Second Quarter:	April, May, June	+1.7%	+0.4%	+9.4%
Third Quarter:	July, August, September	-3.6%	+7.8%	
Fourth Quarter:	October, November, December	-3.2%	+7.7%	

Office of State Tax Commissioner

RICK CLAYBURGH
TAX COMMISSIONER

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Office of State Tax Commissioner

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Introduction

Reporting Period

This report contains statistics of taxable sales and taxable purchases made during the second quarter of 2004 and sales and use tax collections received during the second quarter of 2004.

The taxable sales and taxable purchases are provided by businesses to the Office of State Tax Commissioner on quarterly or monthly returns.

Tax collections are the amounts actually received by the Office of State Tax Commissioner in the second quarter. The major portion of these collections was paid with quarterly returns on taxable sales and taxable purchases made in the first quarter of 2004 and collections paid with monthly returns on taxable sales and taxable purchases made in February, March, April and May of 2004. (Additional payments for May taxable sales and purchases would have been received after June, and will be reported as collections in the third quarter of 2004.)

Comparisons

Tables 2 and 5 compare both taxable sales and taxable sales plus purchases reported for the current quarter with those reported for the same quarter in the prior year. The comparisons are by county on Table 2 and by major city on Table 5. (For an explanation of taxable sales, taxable purchases or tax base, see the *Definition of Terms* section of this report.)

Some data cannot be attributed to the county or city in which the sale or purchase was made, such as data from consolidated and out-of-state returns. This data is excluded from any particular county or city in the first six tables and is reported at the end of Tables 1 through 6.

All taxable sales and taxable purchases reported for the current quarter are compared to the same quarter in the prior year in Table 7. This table compares activity by industry in North Dakota. Some industries are characterized by a higher than normal amount of taxable purchases or by an unusually large number of out-of-state returns. Therefore, by including all returns and all taxable sales and taxable purchases, the comparisons in Table 7 more closely capture sales activity within a particular industry.

Cautionary Note: *Caution is urged in drawing conclusions from comparisons made of individual county and city totals shown in this report. Statistics in this report are not necessarily a completely accurate measure of any particular level of economic activity in the state or in any county or city for any specific year. For example, businesses that deal only in exempt sales or services do not file sales tax returns and, therefore, their sales are not included in this report. A complete economic analysis should include other economic factors that are indicators of business activity, in addition to the sales statistics contained in this report.*

Definition of Terms

Taxable Sales. Taxable sales are gross sales less nontaxable sales. Businesses must remit sales tax on taxable sales.

Taxable Purchases. Taxable purchases are taxable goods purchased by businesses for their own use on which they did not pay sales tax to suppliers. Also included are purchases of goods to be installed into real property by contractors who did not pay sales tax to suppliers. Businesses and contractors must pay use tax on these goods.

Tax Base. For the sales and use tax, the tax base is the sum of taxable sales and taxable purchases.

Motor Vehicle Excise Tax. The State of North Dakota does *not* impose a sales tax on the sales of new or used automobiles/trucks. Instead, sales of automobiles and trucks are subject to the Motor Vehicle Excise tax, which is functionally similar to the sales tax (the tax rates are the same under current law). Because the Motor Vehicle Excise tax is a separate and distinct tax and not part of the sales and use tax, the statistics in this report *do not* include any data on automobile sales or related tax collections.

Consolidated. Taxable sales, taxable purchases and tax collections from a limited number of permit holders are not accurately attributable to a city or county and are reported in a consolidated statewide line item at the end of Tables 1, 2, 3, 4, 5 and 6. The consolidated data is excluded from any particular city or county in the first six tables in order to avoid over-reporting from some cities and counties and under reporting for others. However, consolidated data is included in the industry comparisons in Table 7.

The consolidated data includes certain permit holders who have more than one permanent location or sales agent in North Dakota, but file a combined return. This primarily includes companies utilizing home based, direct sales people. In addition, some industries are, by nature, not attributable to cities or counties because their sales cover large geographical areas. Therefore, the following Standard Industrial Classification Codes (SIC Codes) per the 1987 Manual have been included in the consolidated statewide line item:

SIC Codes	Business Activity
1211	Bituminous coal and lignite mining
4811	Telephone communication
4821	Telegraph communication
4911	Electric services
4922	Natural gas transmission
4923	Gas transmission and distribution
4924	Natural gas distribution
4925	Gas production
4931	Electric and other services combined
4932	Gas and other services combined
4939	Combination and utility services
9999	One time filers (including border check collections and carnival collections)

Out-of-State. Taxable sales, taxable purchases and tax collections from permit holders who do not have a permanent location or sales agent in North Dakota are reported in a single line item at the bottom of Tables 1, 2, 3, 4, 5 and 6. This data is not accurately attributable to any particular city or county and it is omitted from all individual city and county figures. However, out-of-state data is included in the industry comparisons in Table 7.

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TABLE 1

**Taxable Sales and Purchases
By County, Second Quarter 2004**

COUNTIES	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Adams	\$3,458,937	\$76,212	\$3,535,149
Barnes	15,460,668	905,368	16,366,036
Benson	2,520,414	17,784	2,538,198
Billings	3,565,987	45,535	3,611,522
Bottineau	10,023,662	141,599	10,165,261
Bowman	5,172,045	494,981	5,667,026
Burke	1,394,424	11,510	1,405,934
Burleigh	247,533,963	13,192,046	260,726,009
Cass	500,674,300	38,592,477	539,266,777
Cavalier	6,868,147	75,514	6,943,661
Dickey	6,711,218	115,913	6,827,131
Divide	1,935,396	13,771	1,949,167
Dunn	2,390,230	21,003	2,411,233
Eddy	2,158,796	5,439	2,164,235
Emmons	3,437,730	78,447	3,516,177
Foster	8,745,812	577,249	9,323,061
Golden Valley	3,394,525	8,922	3,403,447
Grand Forks	204,129,371	8,307,751	212,437,122
Grant	1,786,292	48,842	1,835,134
Griggs	3,443,134	25,967	3,469,101
Hettinger	1,585,033	59,053	1,644,086
Kidder	2,654,807	320,650	2,975,457
LaMoure	7,887,837	91,975	7,979,812
Logan	2,336,563	13,946	2,350,509
McHenry	3,775,624	669,146	4,444,770
McIntosh	4,430,095	36,553	4,466,648
McKenzie	5,677,405	406,652	6,084,057
McLean	8,617,232	122,114	8,739,346
Mercer	10,036,726	194,223	10,230,949
Morton	41,449,134	2,583,231	44,032,365
Mountrail	6,025,791	82,192	6,107,983
Nelson	3,421,766	77,081	3,498,847
Oliver	574,472	1,596	576,068
Pembina	9,797,856	1,394,268	11,192,124
Pierce	7,886,316	1,032,472	8,918,788
Ramsey	31,550,104	318,649	31,868,753
Ransom	8,986,143	784,852	9,770,995
Renville	3,030,028	101,988	3,132,016
Richland	21,262,962	4,853,389	26,116,351
Rolette	5,740,533	22,318	5,762,851
Sargent	5,986,273	84,032	6,070,305
Sheridan	460,895	1,021	461,916
Sioux	155,852	91	155,943
Slope	109,906	890	110,796
Stark	59,278,014	3,172,459	62,450,473
Steele	1,681,291	326,602	2,007,893
Stutsman	44,584,766	2,946,461	47,531,227
Towner	1,752,584	96,279	1,848,863
Traill	9,020,552	201,741	9,222,293
Walsh	17,581,735	427,906	18,009,641
Ward	155,636,399	7,318,068	162,954,467
Wells	6,984,801	177,015	7,161,816
Williams	55,592,899	2,445,833	58,038,732
Subtotal In-State	\$1,580,357,445	\$93,121,076	\$1,673,478,521
Consolidated	65,825,943	46,843,279	112,669,222
Out-Of-State	<u>207,536,168</u>	<u>37,479,609</u>	<u>245,015,777</u>
Grand Total	\$1,853,719,556	\$177,443,964	\$2,031,163,520

TABLE 2

**Comparisons of Taxable Sales & Taxable Sales and Purchases
By County, Second Quarters 2003 and 2004**

COUNTIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE	SECOND QUARTER	SECOND QUARTER	PERCENT CHANGE
	2003	2004		2003	2004	
Adams	\$3,229,487	\$3,458,937	7.10%	\$3,333,907	\$3,535,149	6.04%
Barnes	14,551,927	15,460,668	6.24%	15,098,265	16,366,036	8.40%
Benson	2,072,524	2,520,414	21.61%	2,093,376	2,538,198	21.25%
Billings	3,142,345	3,565,987	13.48%	3,256,167	3,611,522	10.91%
Bottineau	9,710,777	10,023,662	3.22%	9,765,971	10,165,261	4.09%
Bowman	5,363,717	5,172,045	-3.57%	5,584,939	5,667,026	1.47%
Burke	1,492,765	1,394,424	-6.59%	1,503,848	1,405,934	-6.51%
Burleigh	229,459,314	247,533,963	7.88%	239,515,227	260,726,009	8.86%
Cass	452,655,287	500,674,300	10.61%	486,504,531	539,266,777	10.85%
Cavalier	5,820,803	6,868,147	17.99%	5,850,538	6,943,661	18.68%
Dickey	6,070,644	6,711,218	10.55%	6,182,796	6,827,131	10.42%
Divide	1,914,985	1,935,396	1.07%	1,918,248	1,949,167	1.61%
Dunn	2,553,313	2,390,230	-6.39%	2,567,387	2,411,233	-6.08%
Eddy	1,712,151	2,158,796	26.09%	1,714,941	2,164,235	26.20%
Emmons	3,287,090	3,437,730	4.58%	3,353,461	3,516,177	4.85%
Foster	7,408,330	8,745,812	18.05%	7,868,580	9,323,061	18.48%
Golden Valley	2,501,730	3,394,525	35.69%	2,511,281	3,403,447	35.53%
Grand Forks	189,817,635	204,129,371	7.54%	197,808,221	212,437,122	7.40%
Grant	1,866,935	1,786,292	-4.32%	1,893,792	1,835,134	-3.10%
Griggs	3,023,361	3,443,134	13.88%	3,049,362	3,469,101	13.76%
Hettinger	1,604,865	1,585,033	-1.24%	1,648,581	1,644,086	-0.27%
Kidder	2,754,680	2,654,807	-3.63%	2,780,182	2,975,457	7.02%
LaMoure	6,048,935	7,887,837	30.40%	6,189,992	7,979,812	28.91%
Logan	1,591,799	2,336,563	46.79%	1,604,261	2,350,509	46.52%
McHenry	3,873,466	3,775,624	-2.53%	3,978,309	4,444,770	11.73%
McIntosh	4,158,193	4,430,095	6.54%	4,189,243	4,466,648	6.62%
McKenzie	4,990,052	5,677,405	13.77%	5,488,167	6,084,057	10.86%
McLean	7,601,354	8,617,232	13.36%	7,678,214	8,739,346	13.82%
Mercer	9,786,231	10,036,726	2.56%	10,030,091	10,230,949	2.00%
Morton	38,927,554	41,449,134	6.48%	40,955,233	44,032,365	7.51%
Mountrail	5,945,600	6,025,791	1.35%	6,024,876	6,107,983	1.38%
Nelson	2,835,275	3,421,766	20.69%	2,879,084	3,498,847	21.53%
Oliver	405,279	574,472	41.75%	406,149	576,068	41.84%
Pembina	9,542,419	9,797,856	2.68%	11,891,240	11,192,124	-5.88%
Pierce	7,474,581	7,886,316	5.51%	8,316,351	8,918,788	7.24%
Ramsey	29,875,627	31,550,104	5.60%	30,211,446	31,868,753	5.49%
Ransom	7,733,808	8,986,143	16.19%	8,079,406	9,770,995	20.94%
Renville	3,501,930	3,030,028	-13.48%	3,549,777	3,132,016	-11.77%
Richland	20,414,669	21,262,962	4.16%	26,921,157	26,116,351	-2.99%
Rolette	5,752,162	5,740,533	-0.20%	5,803,336	5,762,851	-0.70%
Sargent	5,155,951	5,986,273	16.10%	5,245,811	6,070,305	15.72%
Sheridan	444,834	460,895	3.61%	444,936	461,916	3.82%
Sioux	101,325	155,852	53.81%	101,364	155,943	53.84%
Slope	141,912	109,906	-22.55%	143,394	110,796	-22.73%
Stark	57,123,593	59,278,014	3.77%	59,528,339	62,450,473	4.91%
Steele	1,312,201	1,681,291	28.13%	1,447,669	2,007,893	38.70%
Stutsman	40,593,359	44,584,766	9.83%	43,338,006	47,531,227	9.68%
Towner	1,973,299	1,752,584	-11.19%	2,092,307	1,848,863	-11.64%
Traill	8,789,942	9,020,552	2.62%	8,935,867	9,222,293	3.21%
Walsh	17,398,202	17,581,735	1.05%	18,108,950	18,009,641	-0.55%
Ward	144,465,973	155,636,399	7.73%	148,998,796	162,954,467	9.37%
Wells	6,723,246	6,984,801	3.89%	6,840,592	7,161,816	4.70%
Williams	49,219,516	55,592,899	12.95%	51,117,262	58,038,732	13.54%
Subtotal In-State	\$1,455,916,952	\$1,580,357,445	8.55%	\$1,536,343,226	\$1,673,478,521	8.93%
Consolidated and Out-Of-State	252,400,695	273,362,111	8.30%	319,976,974	357,684,999	11.78%
Grand Total	\$1,708,317,647	\$1,853,719,556	8.51%	\$1,856,320,200	\$2,031,163,520	9.42%

TABLE 3

**Sales and Use Tax Collections
By County, Second Quarter 2004**

COUNTIES	TOTAL SECOND QUARTER 2004 COLLECTIONS
Adams	\$175,099.76 *
Barnes	877,554.86 *
Benson	106,298.76
Billings	32,136.41 *
Bottineau	497,504.23 *
Bowman	265,744.71 *
Burke	61,095.36 *
Burleigh	13,690,031.64 *
Cass	28,518,426.25 *
Cavalier	283,394.97 *
Dickey	322,992.12 *
Divide	81,918.05 *
Dunn	97,510.92 *
Eddy	95,355.62 *
Emmons	147,287.25 *
Foster	390,424.40 *
Golden Valley	135,724.90 *
Grand Forks	12,722,414.09 *
Grant	88,091.38 *
Griggs	134,227.26 *
Hettinger	86,531.11 *
Kidder	131,410.64
LaMoure	312,845.54 *
Logan	76,814.93 *
McHenry	181,606.21 *
McIntosh	196,444.56 *
McKenzie	268,339.65 *
McLean	354,729.29 *
Mercer	507,986.85 *
Morton	2,148,239.64 *
Mountrail	234,758.12 *
Nelson	131,996.18
Oliver	29,782.06
Pembina	493,562.74 *
Pierce	390,678.38 *
Ramsey	1,620,340.34 *
Ransom	426,493.77 *
Renville	142,201.96 *
Richland	1,465,358.65 *
Rolette	304,890.31 *
Sargent	268,856.18 *
Sheridan	15,133.63 *
Sioux	3,465.85
Slope	5,971.41
Stark	3,386,954.23 *
Steele	83,793.06 *
Stutsman	2,707,476.78 *
Towner	99,307.89 *
Traill	454,187.54 *
Walsh	814,199.98 *
Ward	9,444,020.27 *
Wells	271,577.81 *
Williams	3,170,263.76 *
TOTAL COLLECTIONS	
Subtotal In-State	\$88,953,452.26
Consolidated	4,693,063.87
Out-Of-State	12,551,871.02
Total In- and Out-Of-State	\$106,198,387.15
Adjustments and Accounts Receivable	348,399.42
Grand Total In- and Out-Of-State	\$106,546,786.57
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 4

**Taxable Sales and Taxable Purchases
Largest 50 Cities, Second Quarter 2004**

CITIES	POPULATION	TAXABLE SALES	TAXABLE PURCHASES	TAXABLE SALES AND PURCHASES
Ashley	882	\$1,310,572	\$15,486	\$1,326,058
Beach	1,116	3,256,813	8,702	3,265,515
Beulah	3,152	6,407,926	166,582	6,574,508
Bismarck	55,532	244,604,061	12,918,037	257,522,098
Bottineau	2,336	7,830,244	85,249	7,915,493
Bowman	1,600	4,541,217	359,518	4,900,735
Cando	1,342	1,350,538	80,051	1,430,589
Carrington	2,268	8,521,144	568,799	9,089,943
Casselton	1,855	3,756,962	122,789	3,879,751
Cavalier	1,537	4,595,871	1,175,866	5,771,737
Cooperstown	1,053	2,745,329	23,304	2,768,633
Crosby	1,089	1,656,935	12,956	1,669,891
Devils Lake	7,222	30,968,522	314,695	31,283,217
Dickinson	16,010	56,425,082	2,708,164	59,133,246
Ellendale	1,559	2,098,881	60,354	2,159,235
Fargo	90,599	429,040,231	35,554,799	464,595,030
Garrison	1,318	2,241,266	83,826	2,325,092
Grafton	4,516	12,714,839	302,855	13,017,694
Grand Forks	49,321	196,874,584	8,079,999	204,954,583
Harvey	1,989	5,584,393	149,512	5,733,905
Hazen	2,457	3,178,697	27,363	3,206,060
Hettinger	1,307	3,319,684	75,676	3,395,360
Hillsboro	1,563	3,482,351	100,184	3,582,535
Jamestown	15,527	45,153,173	2,631,812	47,784,985
Kenmare	1,081	2,964,693	585,381	3,550,074
Langdon	2,101	5,780,207	63,745	5,843,952
Larimore	1,433	1,213,748	16,506	1,230,254
Lincoln	1,730	281,181	130	281,311
Linton	1,321	1,846,456	18,774	1,865,230
Lisbon	2,292	8,053,521	28,741	8,082,262
Mandan	16,718	39,249,275	2,476,141	41,725,416
Mayville	1,953	3,614,186	12,793	3,626,979
Minot	36,567	149,411,381	6,347,017	155,758,398
New Rockford	1,463	1,824,728	3,192	1,827,920
New Town	1,367	1,074,680	46,606	1,121,286
Northwood	959	3,971,786	112,517	4,084,303
Oakes	1,979	4,155,874	39,675	4,195,549
Park River	1,535	2,387,455	44,924	2,432,379
Rolla	1,417	3,922,118	15,761	3,937,879
Rugby	2,939	7,785,053	1,032,472	8,817,525
Stanley	1,279	3,347,439	25,026	3,372,465
Tioga	1,125	4,401,535	401,360	4,802,895
Valley City	6,826	14,172,882	862,921	15,035,803
Wahpeton	8,586	15,990,771	4,594,164	20,584,935
Walhalla	1,057	1,114,885	143,562	1,258,447
Washburn	1,389	3,900,025	20,151	3,920,176
Watford City	1,435	5,245,188	367,300	5,612,488
West Fargo	14,940	57,241,910	2,585,612	59,827,522
Williston	12,512	49,689,201	2,026,593	51,715,794
Wishek	1,122	3,005,538	20,917	3,026,455
Subtotal 50 Cities	394,276	\$1,477,305,031	\$87,518,559	\$1,564,823,590
Remaining City Data	247,924	103,052,414	5,602,517	108,654,931
Total In-State	642,200	\$1,580,357,445	\$93,121,076	\$1,673,478,521
Consolidated		65,825,943	46,843,279	112,669,222
Out-Of-State		207,536,168	37,479,609	245,015,777
Grand Total In- and Out-Of-State		\$1,853,719,556	\$177,443,964	\$2,031,163,520

TABLE 5

**Comparisons of Taxable Sales & Taxable Sales and Purchases
Largest 50 Cities, Second Quarters 2003 and 2004**

CITIES	TAXABLE SALES			TAXABLE SALES AND PURCHASES		
	SECOND QUARTER 2003	SECOND QUARTER 2004	PERCENT CHANGE	SECOND QUARTER 2003	SECOND QUARTER 2004	PERCENT CHANGE
Ashley	\$1,245,193	\$1,310,572	5.25%	\$1,256,842	\$1,326,058	5.51%
Beach	2,395,280	3,256,813	35.97%	2,404,634	3,265,515	35.80%
Beulah	6,295,299	6,407,926	1.79%	6,520,839	6,574,508	0.82%
Bismarck	226,151,607	244,604,061	8.16%	235,915,873	257,522,098	9.16%
Bottineau	7,558,842	7,830,244	3.59%	7,581,392	7,915,493	4.41%
Bowman	4,804,778	4,541,217	-5.49%	4,975,735	4,900,735	-1.51%
Cando	1,567,300	1,350,538	-13.83%	1,648,837	1,430,589	-13.24%
Carrington	7,217,784	8,521,144	18.06%	7,676,081	9,089,943	18.42%
Casselton	2,881,527	3,756,962	30.38%	2,969,679	3,879,751	30.65%
Cavalier	4,873,376	4,595,871	-5.69%	6,559,349	5,771,737	-12.01%
Cooperstown	2,346,516	2,745,329	17.00%	2,369,395	2,768,633	16.85%
Crosby	1,662,724	1,656,935	-0.35%	1,664,843	1,669,891	0.30%
Devils Lake	29,410,946	30,968,522	5.30%	29,744,234	31,283,217	5.17%
Dickinson	54,348,775	56,425,082	3.82%	56,368,354	59,133,246	4.91%
Ellendale	1,861,229	2,098,881	12.77%	1,912,148	2,159,235	12.92%
Fargo	394,273,936	429,040,231	8.82%	425,419,659	464,595,030	9.21%
Garrison	2,404,877	2,241,266	-6.80%	2,462,221	2,325,092	-5.57%
Grafton	12,773,359	12,714,839	-0.46%	13,073,371	13,017,694	-0.43%
Grand Forks	182,846,982	196,874,584	7.67%	190,606,848	204,954,583	7.53%
Harvey	5,179,721	5,584,393	7.81%	5,266,564	5,733,905	8.87%
Hazen	2,967,870	3,178,697	7.10%	2,985,827	3,206,060	7.38%
Hettinger	3,066,420	3,319,684	8.26%	3,168,947	3,395,360	7.14%
Hillsboro	2,731,181	3,482,351	27.50%	2,813,413	3,582,535	27.34%
Jamestown	39,754,265	45,153,173	13.58%	41,554,828	47,784,985	14.99%
Kenmare	3,055,132	2,964,693	-2.96%	3,344,997	3,550,074	6.13%
Langdon	5,038,514	5,780,207	14.72%	5,066,577	5,843,952	15.34%
Larimore	1,205,294	1,213,748	0.70%	1,217,184	1,230,254	1.07%
Lincoln	239,634	281,181	17.34%	239,955	281,311	17.23%
Linton	1,791,197	1,846,456	3.09%	1,840,839	1,865,230	1.32%
Lisbon	6,650,049	8,053,521	21.10%	6,682,314	8,082,262	20.95%
Mandan	35,892,645	39,249,275	9.35%	37,881,037	41,725,416	10.15%
Mayville	3,474,265	3,614,186	4.03%	3,483,455	3,626,979	4.12%
Minot	138,267,833	149,411,381	8.06%	142,319,630	155,758,398	9.44%
New Rockford	1,415,405	1,824,728	28.92%	1,416,440	1,827,920	29.05%
New Town	1,004,337	1,074,680	7.00%	1,054,843	1,121,286	6.30%
Northwood	3,763,408	3,971,786	5.54%	3,838,037	4,084,303	6.42%
Oakes	3,826,140	4,155,874	8.62%	3,877,740	4,195,549	8.20%
Park River	2,383,188	2,387,455	0.18%	2,425,396	2,432,379	0.29%
Rolla	3,956,441	3,922,118	-0.87%	3,982,355	3,937,879	-1.12%
Rugby	7,346,738	7,785,053	5.97%	8,188,508	8,817,525	7.68%
Stanley	3,085,638	3,347,439	8.48%	3,111,610	3,372,465	8.38%
Tioga	3,477,853	4,401,535	26.56%	3,643,974	4,802,895	31.80%
Valley City	13,367,147	14,172,882	6.03%	13,871,683	15,035,803	8.39%
Wahpeton	15,230,735	15,990,771	4.99%	21,496,521	20,584,935	-4.24%
Walhalla	1,162,921	1,114,885	-4.13%	1,711,688	1,258,447	-26.48%
Washburn	2,623,191	3,900,025	48.67%	2,638,305	3,920,176	48.59%
Watford City	4,608,949	5,245,188	13.80%	5,076,739	5,612,488	10.55%
West Fargo	47,708,826	57,241,910	19.98%	49,908,466	59,827,522	19.87%
Williston	44,523,057	49,689,201	11.60%	46,251,854	51,715,794	11.81%
Wishek	2,829,372	3,005,538	6.23%	2,838,854	3,026,455	6.61%
Subtotal 50 Cities	\$1,358,547,696	\$1,477,305,031	8.74%	\$1,434,328,914	\$1,564,823,590	9.10%
Remaining City Data	97,369,256	103,052,414	5.84%	102,014,312	108,654,931	6.51%
Total In-State	\$1,455,916,952	\$1,580,357,445	8.55%	\$1,536,343,226	\$1,673,478,521	8.93%
Consolidated and Out-Of-State	252,400,695	273,362,111	8.30%	319,976,974	357,684,999	11.78%
Grand Total In- and Out-Of-State	\$1,708,317,647	\$1,853,719,556	8.51%	\$1,856,320,200	\$2,031,163,520	9.42%

TABLE 6
Sales and Use Tax Collections
Largest 50 Cities, Second Quarter 2004

CITIES	TOTAL SECOND QUARTER 2004 COLLECTIONS
Ashley	\$55,278.17 *
Beach	131,111.91 *
Beulah	338,214.70
Bismarck	13,643,291.11 *
Bottineau	415,733.51 *
Bowman	228,829.08 *
Cando	82,223.96 *
Carrington	380,886.25 *
Casselton	184,845.97 *
Cavalier	234,056.26 *
Cooperstown	109,982.15 *
Crosby	71,010.82 *
Devils Lake	1,599,174.08 *
Dickinson	3,219,950.35 *
Ellendale	95,599.98 *
Fargo	25,020,359.67 *
Garrison	110,283.20 *
Grafton	610,782.59 *
Grand Forks	12,399,183.28 *
Harvey	219,246.43 *
Hazen	152,885.26 *
Hettinger	167,955.96 *
Hillsboro	158,587.80 *
Jamestown	2,643,188.52 *
Kenmare	117,138.56 *
Langdon	247,309.56 *
Larimore	63,913.57 *
Lincoln	14,527.96
Linton	81,201.20 *
Lisbon	338,378.01 *
Mandan	2,017,872.67 *
Mayville	197,713.59 *
Minot	9,189,749.10 *
New Rockford	84,879.19 *
New Town	47,278.02
Northwood	171,549.24
Oakes	205,900.07 *
Park River	110,774.70 *
Rolla	214,999.39 *
Rugby	386,864.63 *
Stanley	148,210.99 *
Tioga	214,756.57 *
Valley City	825,170.12 *
Wahpeton	1,193,882.88 *
Walhalla	70,967.32 *
Washburn	140,157.66
Watford City	253,264.48 *
West Fargo	2,905,432.40 *
Williston	2,899,676.73 *
Wishek	138,358.55 *
Subtotal 50 Cities	\$84,552,588.17
Remaining City Data	4,400,864.09
Total In-State	\$88,953,452.26
Consolidated	4,693,063.87
Out-Of-State	12,551,871.02
Total In- and Out-Of-State	\$106,198,387.15
Adjustments and Accounts Receivable	348,399.42
Grand Total In- and Out-Of-State	\$106,546,786.57
* LOCAL SALES AND USE TAXES ARE INCLUDED	

TABLE 7

**Comparison of Taxable Sales and Purchases
By Industry, Second Quarters 2003 and 2004**

INDUSTRY	TAXABLE SALES AND PURCHASES		PERCENT CHANGE
	SECOND QUARTER 2003	SECOND QUARTER 2004	
Mining and Oil Extraction	\$15,990,045	\$15,118,973	-5.45%
Construction	40,553,734	56,732,849	39.90%
Manufacturing	76,699,661	88,615,935	15.54%
Transportation, Communication and Public Utilities	172,729,919	191,027,252	10.59%
Wholesale Trade:			
Farm Machinery & Farm Repair Parts	58,262,385	74,093,280	27.17%
Remaining Wholesale Trade	288,116,318	330,965,688	14.87%
Total Wholesale Trade	346,378,703	405,058,968	16.94%
Retail Trade	999,623,219	1,065,160,950	6.56%
Services (including hotel, motel, personal and business services, entertainment, health and misc.)	182,937,057	191,947,768	4.93%
Miscellaneous	21,407,862	17,500,825	-18.25%
GRAND TOTAL	\$1,856,320,200	\$2,031,163,520	9.42%
NOTE: Classification by industry is based on 1987 Standard Industrial Classification Manual.			
Consolidated and combined returns, in-state and out-of-state returns are all included in the above analysis.			